

Appendix B: Exempt Category Descriptions and Definitions

Note: These descriptions and definitions are taken from the Washington State Department of Licensing Rideshare Plate Application, and are current at the time of print. For additional information contact your local county vehicle licensing office or vehicle licensing agent. Shaded areas indicate areas of interest for potential vanpoolers.

A *ridesharing vehicle used for commuter ridesharing or for transporting the elderly and disabled may be exempt from excise tax and sales or use tax, subject to the information given below. A ridesharing vehicle is defined as a passenger motor vehicle with a seating capacity not exceeding fifteen persons, including the driver, while being used for commuter ridesharing or ridesharing for the elderly and the disabled (RCW 46.74). The vehicle must be equipped with seat belts for each person (RCW 46.61). Note: The required number of persons in each rideshare category includes the driver.*

Rideshare Categories

1. The vehicle must be used for one of the following ridesharing purposes:
 - A. Commuter ridesharing for 5 or 6 persons (requires certification by an employer, conforming to elements of a commute trip reduction program, or a public transportation agency.)
 - B. Commuter ridesharing for 7 to 15 persons or not fewer than 4 persons when at least 2 are confined to wheelchairs (see 2B below).
 - C. Ridesharing for persons with special transportation needs provided by public social service agency or a private non-profit transportation provider. A private provider must enclose a copy of the operating certificate issued by the Utilities and Transportation Commission (UTC). For information contact: UTC, Transportation Section, P.O. Box 47250, Olympia, WA 98504-7250, or call (360) 753-3111.

Qualifications for Excise Tax Exemptions

2. To qualify for the excise tax exemption one of the following must be true:
 - A. Your vehicle will be used primarily for the ridesharing purpose indicated above to transport not fewer than five persons and has capacity and seat belts not exceeding 15 persons, or;
 - B. Your vehicle will be used primarily for the ridesharing purpose indicated above to transport not fewer than four persons when at least two of the persons are confined to wheelchairs and has capacity and seat belts not exceeding 15 persons, or;
 - C. Vehicle has a seating capacity greater than 15 persons and will be used exclusively for ridesharing for persons with special transportation needs, to transport not fewer than seven persons. (Does not qualify for sales or use tax exemptions.)

Qualifications for Sales or Use Tax Exemption

3. To qualify for a sales or use tax exemption (except 2C above):
 - A. Your vehicle must be used for the ridesharing purpose indicated above for at least 36 consecutive months. If used less than 36 months, tax is due and payable to Department of Revenue.

Definitions

- A. **Commuter ridesharing** (5 or 6 persons) is a ridesharing arrangement in which 5 or 6 persons, including driver, are registered in a Commute Trip Reduction program as directed by RCW 70.94. The certificate (Section IA.) on the front of the Rideshare Plate Application must be completed and signed by a public transportation agency or the representative Employee Transportation Coordinator (ETC). In lieu of a signature on this form, we will also accept a signed statement on public transportation agency or employer letterhead indicating the name of the applicant and vehicle description (VIN and license plate number) stating the applicant is registered in a Commute Trip Reduction program. The vehicle must be used primarily in a Commute Trip Reduction program. The eight counties required to develop commute trip reduction plans are Clark, King, Kitsap, Pierce, Snohomish, Spokane, Thurston, and Yakima.

(Other counties may be included in the future:) Other counties, cities or towns may elect to adopt and implement commute trip reduction plans. Vehicles are limited to 10,000 pounds gross vehicle weight.

- B. **Commuter ridesharing (7 to 15 persons, inclusive)** is a car or vanpool arrangement in which a fixed group of 7 to 15 persons, including the driver (or not fewer than 4 persons when at least 2 of them are confined to wheelchairs), are commuting from home, or a meeting place near home, to work, school, or other institution and back in a single daily round trip in which the driver is also commuting to or from work, school or other institution. Vehicles are limited to 10,000 pounds gross vehicle weight.
- C. **Private, Nonprofit Transportation Provider, as defined in RCW 81.66.010(3) is:** any private, non-profit corporation providing services from compensation solely to persons with special transportation needs.
- D. **Persons with special transportation needs, as defined in RCW 81.66.010 (4), are:** those persons, including their personal attendants, who because of physical or mental disability, income status, or age are unable to transport themselves or to purchase appropriate transportation.
- E. **Ridesharing for persons with special transportation needs, is:** a car or vanpool arrangement in which a group of persons with special transportation needs, not exceeding 15 persons total, are transported by a public social service agency or a private, non-profit transportation provider. The driver need not be a person with special transportation needs.

For additional information, please contact your county auditor or local vehicle licensing agency or write to the Department at:

Department of Licensing
Specialized Licensing Unit
PO Box 9043
Olympia WA 98507-9043
(360) 902-3770 option 5